

House Amendment 1454

PAG LIN

1 1 Amend House File 807 as follows:
1 2 #1. Page 7, by inserting before line 18 the
1 3 following:
1 4 <Sec. _____. ALTERNATE 2009 TAX LIABILITY
1 5 CALCULATION.
1 6 1. For tax year 2009, a taxpayer may elect to
1 7 calculate and pay the amount of 2009 income taxes due
1 8 without applying all of the changes made in this Act.
1 9 A taxpayer making such an election shall calculate tax
1 10 liability under the income tax laws in effect as of
1 11 December 31, 2008, as amended by any 2009 Iowa Act
1 12 enacted during the 2009 session except for the
1 13 provisions of this Act.
1 14 2. If a married person elects to calculate and pay
1 15 the amount of income taxes due without applying the
1 16 provisions of this Act, both married persons must so
1 17 elect.>
1 18 #2. By renumbering as necessary.
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1 22 FORRISTALL of Pottawattamie
1 23 HF 807.210 83
1 24 tw/mg:sc/23702
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